

EXHIBIT 2B

**USA Commercial Mortgage
Proposed Ray Quinney & Nebeker Billing Allocation**

Total to Date	CMC	FT	DT	Realty	Secur.	Total	CMC	FT	DT	Realty	Secur.	Total
	\$ 80.96	\$ 80.96	\$ 80.96	\$ 80.96	\$ -	\$ 242.88	33.33%	33.33%	33.33%	33.33%	33.33%	100.00%
Case Administration	34.57	17.28	17.28	17.28	\$ -	69.13	50.00%	25.00%	25.00%	25.00%	25.00%	100.00%
Asset Analysis and Recovery	0.49	4.18	0.25	-	-	4.92	10.00%	85.00%	5.00%	5.00%	5.00%	100.00%
Asset Disposition	-	-	-	-	-	159.84	33.33%	33.33%	33.33%	33.33%	33.33%	100.00%
Business Operations	53.28	53.28	53.28	53.28	-	1.92	33.33%	33.33%	33.33%	33.33%	33.33%	100.00%
Claims Administration and Objections	0.64	0.64	0.64	0.64	-	6.52	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Employee Benefits / Pensions	6.52	-	-	-	-	38.00	33.33%	33.33%	33.33%	33.33%	33.33%	100.00%
Fees / Employment Applications	12.67	12.67	12.67	12.67	-	1.70	33.33%	33.33%	33.33%	33.33%	33.33%	100.00%
Fees / Employment Objections	0.57	0.57	0.57	0.57	-	7.10	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Executive Contracts	7.10	-	-	-	-	39.44	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Financing	39.44	-	-	-	-	96.08	33.33%	33.33%	33.33%	33.33%	33.33%	100.00%
Litigation	32.03	32.03	32.03	32.03	-	17.19	33.33%	33.33%	33.33%	33.33%	33.33%	100.00%
Plan and Disclosure Statement	5.73	5.73	5.73	5.73	-	0.69	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Tax Issues	0.69	-	-	-	-	41.37	33.33%	33.33%	33.33%	33.33%	33.33%	100.00%
Travel Time	13.79	13.79	13.79	13.79	-	72.35	25.00%	50.00%	25.00%	25.00%	25.00%	100.00%
Regulatory Work	18.09	36.17	18.09	18.09	-	138.07	50.17%	23.40%	26.43%	0.00%	0.00%	100.00%
Committee Relations *	69.28	32.30	36.49	36.49	-	937.19	40.10%	30.90%	29.00%	0.00%	0.00%	100.00%
Subtotal	375.83	289.50	271.77	-	-	64.95	40.10%	30.90%	29.00%	0.00%	0.00%	100.00%
Expenses	26.06	20.07	18.83	18.83	\$ -	40.10%	30.90%	29.00%	0.00%	0.00%	0.00%	100.00%
Total	\$ 401.87	\$ 309.67	\$ 290.60	\$ -	\$ 1,002.14	40.10%	30.90%	29.00%	0.00%	0.00%	0.00%	100.00%

* RQ&N charged \$42,735 in fees to the Executory Contract Holders committee that was included in the USACM estate for purposes of this analysis.